

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554

RECEIVED

JUL 11 2000

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of)
)
Citizens Telecommunications Company)
Of Idaho, Inc. and Qwest Corporation)
)
Joint Petition for Waivers of the Definition) AAD-
of "Study Area" Contained in Part 36,)
Appendix--Glossary of the Commission's)
Rules)

CC: 96-45

JOINT PETITION FOR EXPEDITED WAIVERS

Richard M. Tettelbaum
Suite 500
1400 16th Street, N.W.
Washington, DC 20036
(202) 332-5922

Attorney for

CITIZENS TELECOMMUNICATIONS
COMPANY OF IDAHO, INC.

Philip J. Roselli
Suite 700
1020 19th Street, N.W.
Washington, DC 20036
(303) 672-2887

Attorney for

QWEST CORPORATION

Of Counsel,
Dan L. Poole

July 11, 2000

TABLE OF CONTENTS

	<u>Page</u>
SUMMARY	II
I. INTRODUCTION	1
II. THE COMMISSION'S STUDY AREA FREEZE SHOULD BE WAIVED	2
A. The USF Impact Arising From This Transaction	4
B. The Washington Utilities And Transportation Commission Does Not Object To The Proposed Change In Study Area Boundaries	5
C. The Public Interest Will Be Served By Grant Of The "Study Area" Waiver Requested Herein	6
III. CONCLUSION.....	7
ATTACHMENT A RESPONSE OF QWEST CORPORATION AND CITIZENS TELECOMMUNICATIONS COMPANY OF IDAHO, INC. ("CITIZENS") TO THE COMMON CARRIER BUREAU'S LIST OF INFORMATION TO ACCOMPANY STUDY AREA WAIVER REQUESTS	
ATTACHMENT B MAP	
ATTACHMENT C STATE ORDER	

SUMMARY

Qwest Corporation (“Qwest”) has agreed to sell certain assets in Clarkston, Washington to Citizens Telecommunications Company of Idaho, Inc. (“Citizens”). These assets consist of approximately 10,000 access lines in Washington that are served by an Idaho central office. By this Joint Petition for Expedited Waivers (“Petition”), Qwest seeks a waiver to delete these lines from its Washington study area.

Citizens seeks a waiver of the study area definition to combine these lines with the Idaho study area it is purchasing from Qwest. Citizens does not presently provide telephone service within the state of Washington, but does provide service in the state of Idaho. Post closing, Citizens will operate two study areas in Idaho.

Qwest and Citizens respectfully request that the Federal Communications Commission (“Commission”) expeditiously review and approve this Petition. This Petition raises no new issues of law, is supported by Commission precedent, and the facts involved in this Petition clearly demonstrate that the public interest will be served by an expeditious grant.

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554

RECEIVED

JUN 12 2000

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of)	
)	
Citizens Telecommunications Company)	
Of Idaho, Inc. and Qwest Corporation)	
)	
Joint Petition for Waivers of the Definition)	AAD-
of "Study Area" Contained in Part 36,)	
Appendix--Glossary of the Commission's)	
Rules)	

JOINT PETITION FOR EXPEDITED WAIVERS

I. INTRODUCTION

Qwest Corporation ("Qwest")¹ has agreed to sell certain assets in Clarkston, Washington to Citizens Telecommunications Company of Idaho, Inc. ("Citizens"). These assets consist of approximately 10,000 access lines in Washington that are served by the Lewiston, Idaho central office. By this Joint Petition for Expedited Waivers ("Petition"), Qwest seeks a waiver to delete these lines from its Washington study area. Citizens seeks a waiver to combine these lines with the Idaho study area it is acquiring from Qwest.

Citizens, a wholly-owned subsidiary of Citizens Communications Company (formerly known as Citizens Utilities Company, Inc.), is seeking to acquire Washington telecommunications property currently owned and operated by Qwest.

¹ On June 30, 2000, U S WEST, Inc., the parent and sole shareholder of U S WEST Communications, Inc., merged with and into Qwest Communications International

Citizens does not presently provide telephone service within the state of Washington, but does provide service in Idaho.² It is Citizens' intent to maintain separate study areas, one for the acquired Qwest exchanges and one for Citizens' current Idaho exchanges.

The Federal Communications Commission ("Commission") should expeditiously review and approve this Petition. This Petition raises no new issues of law, and the facts involved in this Petition are similar to those involved in similar waiver requests that have been recently approved.³

II. THE COMMISSION'S STUDY AREA FREEZE SHOULD BE WAIVED

Part 36 of the Commission's Rules "freezes" the definition of "study area" to the boundaries that were in existence on November 15, 1984.⁴ This "freeze" was

Inc. Further, on July 6, 2000, U S WEST Communications, Inc. was renamed Qwest Corporation.

² Citizens is in the process of purchasing eight Idaho exchanges from Qwest, including Cottonwood, Craigmont, Grangeville, Kamiah, Kooskia, Lapwai, Lewiston Sherwood and Nez Perce. These eight exchanges comprise a complete study area. In addition, Citizens currently provides service to 18 exchanges across the state comprising one study area.

³ See, e.g., In the Matter of Petition for Waivers Filed by Union Telephone Company, Inc. and U S WEST Communications, Inc. Concerning Section 61.41(c)(2) and 69.3(e)(11) and the Definition of "Study Area" Contained in the Part 36 Appendix-Glossary of the Commission's Rules, Memorandum Opinion and Order, 12 FCC Rcd. 1840 (1997); In the Matter of Petitions for Waivers Filed by Alpine Communications, L.C., Butler-Bremer Mutual Telephone Company, Clarksville Telephone Company, Dumont Telephone Company, Grand River Mutual Telephone Corporation, Heartland Corporation, South Central Communications, Inc., Universal Communications, Inc., and U S WEST Communications, Inc. Concerning Sections 61.41(c)(2), 69.3(e)(11), 69.3(i)(4), 69.605(c) and the Definition of "Study Area" Contained in the Part 36 Appendix-Glossary of the Commission's Rules, Memorandum Opinion and Order, 12 FCC Rcd. 2367 (1997).

⁴ See 47 C.F.R. Part 36, Appendix--Glossary.

due, in part, to the Commission's concern over the level of interstate cost recovery by local exchange carriers ("LEC") from the Universal Service Fund ("USF"): "[t]he Commission took that action, in part, to ensure that LECs do not set up high cost exchanges within their existing service territories as separate study areas to maximize high cost support."⁵ At the same time, the Commission recognized that its rules were not aimed at discouraging "the acquisition of high cost exchanges or the expansion of service to cover high cost areas."⁶ Indeed, the Commission's Common Carrier Bureau ("Bureau") has implemented this policy decision by holding that changes in study areas that "result from the purchase or sale of exchanges in arms-length transactions" "do not conflict" with the concerns prompting the study area freeze.⁷

⁵ In the Matter of U S WEST Communications, Inc. and Eagle Telecommunications, Inc. Joint Petition for Waiver of the Definition of "Study Area" Contained in Part 36, Appendix-Glossary of the Commission's Rules and Eagle Telecommunications, Inc. Petition for Waiver of Section 61.41(c) of the Commission's Rules, Memorandum Opinion and Order, 10 FCC Rcd. 1771, 1773 ¶ 10 (1995) ("Eagle Decision"), citing In the Matter of MTS and WATS Market Structure, Amendment of Part 67 of the Rules, and Establishment of a Joint Board, CC Docket Nos. 78-72 and 80-286, 50 Fed. Reg. 939 (Jan. 8, 1985).

⁶ In the Matter of MTS and WATS Market Structure, Amendment of Part 67 of the Commission's Rules and Establishment of a Joint Board, CC Docket Nos. 78-72 and 80-286, 49 Fed. Reg. 48325, 48337 ¶ 65 (Dec. 12, 1984).

⁷ In the Matter of Contel of the West Petition for Waiver of Section 36.125(f), Sections 36.154(e)(1) and (2), and the Definition of "Study Area" contained in Part 36, Appendix-Glossary, of the Commission's Rules, Oregon-Idaho Utilities, Inc., Petition for Waiver of the Definition of "Study Area" contained in Part 36, Appendix-Glossary, of the Commission's Rules, Memorandum Opinion and Order, 5 FCC Rcd. 4570, 4571 ¶ 9 (1990) (emphasis added).

The Commission has also established a three-prong test for deciding whether study area waivers should be granted. The Commission should approve such waiver requests if it determines:

[F]irst, that the change will not affect adversely the USF support program;

[S]econd, that the state commission having regulatory authority does not object to the change; and

[F]inally, that the public interest supports grant of the waiver.⁸

As demonstrated herein, the primary concern prompting the “freeze” in study areas is not an issue in this transaction, and the Commission’s three-prong test will be satisfied. Accordingly, Qwest and Citizens respectfully request that the Commission grant the study area waivers permitting: (1) Qwest to remove these approximately 10,000 access lines and the associated investment from its Washington study area; and (2) the affiliation of these exchanges within the Idaho Study area Citizens is acquiring from Qwest.

A. The USF Impact Arising From This Transaction

Since carriers purchasing high-cost exchanges can only receive the same level of support per line as the seller received prior to the sale, there can, by definition, be no USF impact in these transactions. Citizens will receive the same amount of

⁸ See, Eagle Decision, 10 FCC Rcd. at 1772 ¶ 5 (footnotes omitted).

support as Qwest currently receives for these lines, so this transaction is a non-event for purposes of the USF.⁹

With regard to the Interstate Access Universal Service Support identified in the CALLS Order,¹⁰ UNE zones were approved for Qwest in the Washington Study area on May 5, 2000. These UNE zone rates will be included in the Fund Administrator's January 2001 recalculation of Interstate Access Universal Service Support. Preliminary estimates of Qwest's annual support from the fund based on the Commission cost model and placed in the estimated reserve is \$1,075,726. The estimated annual support placed in reserves for the lines being acquired by Citizens is \$4,342. Citizens will receive the funds after the acquisition is complete, but no sooner than October 1, 2000. Qwest will begin receiving funds based on existing lines effective October 1, 2000.

B. The Washington Utilities And Transportation Commission Does Not Object To The Proposed Change In Study Area Boundaries

On June 28, 2000, the Washington Utilities and Transportation Commission ("Washington Commission") issued an Order approving the sale of these

⁹ In the Matter of Federal-State Joint Board on Universal Service, Report and Order, 12 FCC Rcd. 8776, 8942-943 ¶ 308 (1997); aff'd, rev'd and remanded in part sub nom. Texas Office of Public Utility Counsel v. FCC, 183 F.3d 393 (5th Cir. 1999); pets. for reh'g. and reh'g. en banc denied, Sep. 28, 1999, mandate issued Nov. 2, 1999; pet. for cert. granted, S. Ct. No. 99-1244.

¹⁰ See In the Matter of Access Charge Reform; Price Cap Performance Review for Local Exchange Carriers, Low-Volume Long Distance Users; Federal-State Joint Board on Universal Service, CC Docket Nos. 96-262, 94-1, 99-249 and 96-45, Sixth Report And Order In CC Docket Nos. 96-262 And 94-1, Report And Order In CC Docket No. 99-249, Eleventh Report And Order In CC Docket No. 96-45, FCC 00-193, rel. May 31, 2000, appeal pending sub nom. National Association of State Utility Consumer Advocates v. FCC, No. 00-1283, et al. (D.C.Cir.).

approximately 10,000 access lines and the associated investment. In its Order, the Washington Commission stated “The Commission does not object to the FCC granting study area waiver nor to any configuration of study area boundaries involving the Clarkston exchange.”¹¹

C. The Public Interest Will Be Served By Grant Of
The “Study Area” Waiver Requested Herein

Citizens plans to invest approximately \$26 million in these lines and the Idaho study area it is acquiring from Qwest during the first three years of ownership. While some of this capital investment will be used to perform maintenance, the remainder will be used to upgrade the network to provide enhanced services. Citizens plans to provide broadband/digital subscriber line services in the future when there is sufficient demand to make it possible to provide these services at an affordable cost.

Citizens has provided a description of the to-be-acquired service area, as well as its proposed operations and upgrades associated with the to-be-acquired lines.¹² Moreover, Citizens and Qwest have fully provided the information associated with their respective portions of the transaction as recommended by the Bureau.¹³

¹¹ Before the Washington Utilities and Transportation Commission, Docket UT-991582, Order Approving Stipulation and Granting Application, issued June 28, 2000 at 2.

¹² See Attachment B.

¹³ See, Public Notice, Common Carrier Bureau Establishes Expedited Processing Procedures for Petitioners Seeking Part 36 Study Area Waivers, 10 FCC Rcd. 13228 (1995). Citizens’ specific information is provided herein as Attachment A.

In light of the above, Qwest and Citizens believe that the public interest would be served by the granting of the study area waivers requested herein.

III. CONCLUSION

For the reasons stated herein, Qwest and Citizens respectfully request that the Commission expeditiously review and approve this Petition. This Petition raises no new issues of law, is supported by Commission precedent, and the facts involved in this Petition clearly demonstrate that the public interest will be served by such an expeditious grant. Qwest and Citizens respectfully submit that an expeditious grant of this Petition will serve the public interest by affording the residential and business customers of these rural exchanges the benefits of the planned transfers.

Respectfully submitted,

CITIZENS TELECOMMUNICATIONS
COMPANY OF IDAHO, INC.

By: Richard M. Tettelbaum
Richard M. Tettelbaum (RS)
Suite 500
1400 16th Street, N.W.
Washington, DC 20036
(202) 332-5922

Its Attorney

QWEST CORPORATION

By: Philip J. Roselli

Philip J. Roselli
Suite 700
1020 19th Street, N.W.
Washington, DC 20036
(303) 672-2887

Of Counsel,
Dan L. Poole

July 11, 2000

Its Attorney

ATTACHMENT A

RESPONSE OF QWEST CORPORATION AND CITIZENS TELECOMMUNICATIONS COMPANY OF IDAHO, INC. ("CITIZENS") TO THE COMMON CARRIER BUREAU'S LIST OF INFORMATION TO ACCOMPANY STUDY AREA WAIVER REQUESTS

1. A copy of the order, or other certified document, that states that the state telecommunications regulatory authority does not object to the requested study area waiver.

Response:

See Attachment C.

2. A copy of any order adopted by, or plan imposed by, a state commission that obligates the selling and/or purchasing local exchange carrier ("LEC") to upgrade or extend existing service.

Response:

See Attachment C.

3. A statement by the purchaser of all planned upgrades to the facilities being acquired with estimates of the costs of those upgrades. That statement should include detailed descriptions of all planned upgrades and extensions of service, the costs of the planned upgrades and extensions of service, proposed timetables for any upgrades, proposed timetables for extension of service, and construction and investment plans.

Response:

Citizens plans to invest approximately \$26 million in the Washington and Idaho exchanges it is purchasing during the first three years of ownership. While some of this capital investment will be used to perform maintenance, the remainder will be used to upgrade the network to provide enhanced services. Citizens plans to provide broadband/digital subscriber line services in the future when there is sufficient demand to make it possible to provide these services at an affordable cost.

4. The numerical effects of the proposed transaction on the Universal Service Fund ("USF"). To isolate those effects, estimates should be provided of the seller's and purchaser's USF draw (i.e., receipts from the USF administrator) as if the transferred exchanges (and, in the case of the seller, the remaining exchanges) were set up as a separate study area before and after the planned upgrades. Complete copies of all studies performed in estimating these effects should be included. The studies should be accompanied by an explanation of the extent to which

the studies include, and exclude, the effects of any state orders, or buyer-planned upgrades and/or extensions of service.

Response:

Qwest currently receives no USF support in its Washington study area and after the sale of the proposed exchange will receive no USF support. Qwest currently receives approximately \$450,000 per year in USF support for the Idaho North study area it is selling to Citizens.

Citizens' estimated cost per loop, under the current methodology, would qualify this study area for \$4,951,971 of high cost support. FCC rules require that the USF High Cost fund impact will remain revenue neutral. Thus, Citizens' USF draw will be approximately \$450,000 for the Idaho study area.

Current Qwest USF HCF draw	
Idaho (North)	\$450,000
Washington	0
Proposed Citizens USF HCF draw	
Idaho (North)	\$450,000
Washington	0

UNE zones were approved for Qwest in the Washington Study area on May 5, 2000. These UNE zone rates will be included in the Fund Administrator's January 2001 recalculation of Interstate Access Universal Service Support. Preliminary estimates of Qwest's annual support from the fund based on the FCC's cost model and placed in the estimated reserve is \$1,075,726. The estimated annual support placed in reserves for the lines being acquired by Citizens is \$4,342. Citizens will receive the funds after the acquisition is complete, but no sooner than October 1, 2000. Qwest will begin receiving funds based on existing lines effective October 1, 2000.

5. If the proposed transaction will increase the USF draw of either the seller or the purchaser, the extent to which local ratepayers will assume the costs of planned upgrades and the extent to which local ratepayers will assume the costs of planned extensions of service.

Response:

For the six month period following the Closing Date, Citizens will adopt and maintain intrastate tariffs similar in all material respects to Qwest's intrastate tariffs in effect for the exchanges on the Closing Date.

6. All accounting entries, using actual dollar amounts, if known, and estimated dollar amounts if not known, that the seller and purchaser intend to use to record the transaction for accounting purposes.

Response:

Please refer to Appendix A for an illustration of the accounting entries both Qwest and Citizens plan to use for the contemplated transaction.

7. The buyer's plan for disposition of amounts recorded in Account 32.2005, Telecommunications Plant Adjustment, related to the purchase.

Response:

Citizens does not intend to request permission to record amortization of amounts in Account 32.2005, Telecommunications Plant Adjustment to Account 6565, Amortization Expense - Other.

8. A schedule, prepared by the seller, of the plant being sold that includes: the gross book value, accumulated depreciation, and dates of installation of the plant that is subject to the transaction.

Response:

The age distribution of the plant by account is included in Appendix B.

9. The interstate separations factors applicable to the seller's remaining plant, and the interstate separation factors that will be applicable to the transferred plant when acquired by the purchaser.

Response:

Clarkston, Washington customers are served out of the Lewiston, Idaho switch. Therefore, this transfer will not result in any change to Dial Equipment Minutes (DEMs) for Qwest's remaining plant in Washington.

10. Pro-forma revenue requirement calculations (interstate, intrastate and total), pre-sale and post-sale, for both the buying and selling LECs.

Response:

Qwest's accounting system does not track financial results on an exchange basis. These amounts are based on a current estimate of the book value of the assets and Qwest cost estimates. Certain cost estimates are the result of allocations among the exchanges. Assets do not include additional investments, retirements, depreciation or adjustments which will be made in the period interim to the sale closing. These estimates do not represent complete costs which will be appropriately determined by the buyer. Qwest's estimated 1999 Interstate Revenue Requirement for the exchanges being sold to Citizens is calculated as follows:

Total State Revenue Requirement Analysis is "pre-Sale"	Intrastate	Interstate	Combined
*Estimates based on 1999 Results			
Average Net Investment (Rate Base)	1,405,656,000	537,401,000	1,943,057,000
Return on Investment	132,693,926	60,457,613	193,151,539
Operating Expense	841,958,000	254,619,000	1,096,577,000
Total Taxes	48,954,037	24,449,022	73,403,059
Total Revenue Requirement	1,023,605,964	339,525,635	1,363,131,598

**Revenue Requirement Analysis of Rural
Exchanges to be Sold**
Based on 1999 Results

Average Net Investment (Rate Base)	4,120,746	1,971,403	6,092,149
Return on Investment	386,114	221,783	607,897
Operating Expense	2,621,458	1,069,362	3,690,820
Total Taxes	130,550	84,496	215,046
Total Revenue Requirement	3,138,122	1,375,641	4,513,763

**Total Sales Revenue Requirement
Analysis "Post Sale"**
Estimated 1999 "Post Sale" Results

Average Net Investment (Rate Base)	1,401,535,254	535,429,597	1,936,964,851
Return on Investment	132,307,812	60,235,830	192,543,642
Operating Expense	839,336,542	253,549,638	1,092,886,180
Total Taxes	48,823,487	24,364,526	73,188,014
Total Revenue Requirements	1,020,467,842	338,149,994	1,358,617,836

Citizens – Washington
FCC Filing
Revenue Requirement Summary

<u>Description</u>	<u>Intrastate</u>	<u>Interstate</u>	<u>Combined</u>
<u>2000 Pre-Sale:</u>			
Average Net Investment (Rate Base)	0	0	0
Return on Investment	0	0	0
Operating Expense	0	0	0
Total Taxes	0	0	0
Total Revenue Requirement	0	0	0
<u>Estimated Post Sale:*</u>			
Average Net Investment (Rate Base)	591,231	1,684,124	2,275,355
Return on Investment	57,250	156,128	213,378
Operating Expense	1,110,367	3,768,036	4,878,403
Total Taxes	100,244	275,590	375,834
Total Revenue Requirement	1,267,861	4,199,754	5,467,615

*Reflects estimate after first full year of operation.

11. The number of access lines: (i) presently provided in the seller's study area; (ii) presently provided by the purchaser in each study area in that state; and (iii) that will be transferred.

Response:

Qwest has approximately 2,551,000 access lines in the state of Washington and approximately 545,000 access lines in the state of Idaho (approximately 44,000 of these lines are in the Northern Idaho study area that is also being purchased by Citizens). Citizens does not have any lines in Washington. Citizens has approximately 22,000 access lines in the state of Idaho. Approximately 10,000 access lines are being transferred to Citizens as a result of the proposed transaction.

12. A map on which each of the following areas has been clearly outlined: (i) the service areas of the exchanges being transferred; (ii) the pre-transfer study area boundaries of the seller; and (iii) the study area boundaries of all study areas that the purchaser (and/or its affiliates) own in the state in which the exchanges are to be transferred are located.

Response:

See Attachment C.

APPENDIX A

SUMMARY OF ACCOUNTING ENTRIES (000)

QWEST (SELLER'S BOOKS):

Debit Cash (Account 1120)	24.969
Debit Accumulated Depreciation (Account 3100)	10.868
Credit Plant in Service (Account 2001)	18.832
Credit Gain (Account 7350)	17.005

These amounts are based on a current estimate of the book value of the assets. Accounting entries for the Washington portion of this sale were allocated based on access lines. The entries are the cost of assets being sold at a point in time prior to the sale closing. As such they do not include additional investments, retirements, depreciation or adjustments which will be made in the period interim to the sale closing. Cash entries are based on the Agreement For Purchase And Sale of Washington dated June 16, 1999. These do not represent final cash or asset distributions within the buying group. Until final closing these entries are preliminary and based on Qwest estimates only.

CITIZENS (BUYER'S BOOKS):

Debit Plant in Service (Account 2001)	18.832
Debit Telecommunications Plant Adjustment (Account 2005)	17.005
Credit Cash (Account 1120)	24.969
Credit Depreciation Reserve (Appropriate Plant Accounts)	10.868

The amounts above are based on the most current estimate of the sales price and net book value of the investment. The purchase agreement provides for numerous purchase price adjustments. The price at closing, therefore, may be higher or lower than our estimates listed above. The above entries deal only with the current cost of assets being sold and do not include additional investments which will be made by Citizens or Qwest prior to the sale.

APPENDIX B

AGE DISTRIBUTION OF PLANT

ACCUMULATED DEPRECIATION AMOUNTS

Clarkston Washington

							COMPANY:	U S WEST COMMUNICATIONS
							STATE:	Washington
							EXCHANGE:	CKTNWAZZ
							BUYER:	CITIZENS
							VIEW:	CKTNWAZZ.D99
SUMMARY NET BOOK COST								
AS OF DECEMBER 1999								
							MR	
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
W0007S	2232 CIRCUIT DIGITAL	257C		1995		\$519.46	\$296.57	\$222.89
		TOTAL FRC: 257C				\$519.46	\$296.57	\$222.89
	TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL					\$519.46	\$296.57	\$222.89
TOTAL LOCATION: W0007S						\$519.46	\$296.57	\$222.89
W00477	2111 LAND	20C		1974		\$412.25	\$0.00	\$412.25
		TOTAL FRC: 20C				\$412.25	\$0.00	\$412.25
	TOTAL ACCOUNT: 2111 LAND					\$412.25	\$0.00	\$412.25
TOTAL LOCATION: W00477						\$412.25	\$0.00	\$412.25
W00478	2232 CIRCUIT ANALOG	57C		1993		\$64.39	\$64.39	\$0.00
		TOTAL FRC: 57C				\$64.39	\$64.39	\$0.00
	TOTAL ACCOUNT: 2232 CIRCUIT ANALOG					\$64.39	\$64.39	\$0.00
TOTAL LOCATION: W00478						\$64.39	\$64.39	\$0.00
W00918	2231 RADIO SYSTEMS	67C		1981		\$47,789.05	\$21,932.10	\$25,856.95

07/10/2000

BuyersReport_D99_CKTNWAZZ_MR.xls

Clarkston Washington

W00918		67C		1984		\$267.22	\$126.53	\$140.69
		TOTAL FRC: 67C				\$48,056.27	\$22,058.63	\$25,997.64
	TOTAL ACCOUNT: 2231 RADIO SYSTEMS					\$48,056.27	\$22,058.63	\$25,997.64
	TOTAL LOCATION: W00918					\$48,056.27	\$22,058.63	\$25,997.64
W0091F	2232 CIRCUIT DIGITAL	257C		1987		\$2,543.87	\$2,108.09	\$435.78
W0091F		257C		1988		\$1,109.78	\$897.58	\$212.20
W0091F		257C		1989		\$377.97	\$297.37	\$80.60
W0091F		257C		1990		\$3,252.33	\$2,478.80	\$773.53
W0091F		257C		1991		\$16,066.30	\$11,799.98	\$4,266.32
		TOTAL FRC: 257C				\$23,350.25	\$17,581.83	\$5,768.42
W0091F		357C		1991		\$12,301.81	\$9,035.13	\$3,266.68
W0091F		357C		1992		\$182.91	\$128.56	\$54.35
W0091F		357C		1993		\$260.13	\$173.33	\$86.80
W0091F		357C		1999		\$39,867.92	\$4,926.42	\$34,941.50
		TOTAL FRC: 357C				\$52,612.77	\$14,263.44	\$38,349.33
	TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL					\$75,963.02	\$31,845.27	\$44,117.75
	TOTAL LOCATION: W0091F					\$75,963.02	\$31,845.27	\$44,117.75
W0097P		257C		1989		\$835.33	\$657.20	\$178.13
W0097P		257C		1990		\$465.36	\$354.68	\$110.68
W0097P		257C		1992		\$2,072.21	\$1,456.49	\$615.72
W0097P		257C		1993		\$1,676.60	\$1,117.13	\$559.47
W0097P		257C		1994		\$1,774.97	\$1,106.10	\$668.87
W0097P		257C		1995		\$8,303.01	\$4,740.34	\$3,562.67
W0097P		257C		1996		\$3,846.98	\$1,944.52	\$1,902.46
W0097P		257C		1997		\$234.97	\$98.63	\$136.34
W0097P		257C		1998		\$3,033.40	\$912.40	\$2,121.00
W0097P		257C		1999		\$3,808.19	\$470.57	\$3,337.62
		TOTAL FRC: 257C				\$26,051.02	\$12,858.07	\$13,192.95

07/10/2000

Clarkston Washington

	TOTAL ACCOUNT: TOTAL					\$26,051.02	\$12,858.07	\$13,192.95
TOTAL LOCATION: W0097P						\$26,051.02	\$12,858.07	\$13,192.95
W0099Q	2116 OTHER WORK EQUIP	564C	T0002	1980		\$6,911.21	\$6,911.21	\$0.00
W0099Q		564C	T0002	1980		\$6,911.21	\$6,911.21	\$0.00
W0099Q		564C	T0002	1993		\$7,274.56	\$7,274.56	\$0.00
W0099Q		564C	T0002	1994		\$4,013.83	\$4,013.83	\$0.00
			TOTAL AIC: T0002			\$25,110.81	\$25,110.81	\$0.00
W0099Q		564C	T0208	1980		\$2,258.07	\$2,258.07	\$0.00
W0099Q		564C	T0208	1980		\$2,258.07	\$2,258.07	\$0.00
			TOTAL AIC: T0208			\$4,516.14	\$4,516.14	\$0.00
W0099Q		564C	T0214	1996		\$5,145.03	\$5,145.03	\$0.00
W0099Q		564C	T0214	1996		\$4,507.92	\$4,507.92	\$0.00
			TOTAL AIC: T0214			\$9,652.95	\$9,652.95	\$0.00
W0099Q		564C	T0421	1976		\$3,243.70	\$3,243.70	\$0.00
W0099Q		564C	T0421	1978		\$2,218.55	\$2,218.55	\$0.00
W0099Q		564C	T0421	1978		\$2,139.10	\$2,139.10	\$0.00
W0099Q		564C	T0421	1980		\$4,400.00	\$4,400.00	\$0.00
W0099Q		564C	T0421	1980		\$3,243.70	\$3,243.70	\$0.00
W0099Q		564C	T0421	1980		\$2,222.03	\$2,222.03	\$0.00
W0099Q		564C	T0421	1980		\$2,299.24	\$2,299.24	\$0.00
W0099Q		564C	T0421	1980		\$2,218.55	\$2,218.55	\$0.00
W0099Q		564C	T0421	1980		\$2,139.10	\$2,139.10	\$0.00
W0099Q		564C	T0421	1984		\$2,299.24	\$2,299.24	\$0.00
W0099Q		564C	T0421	1985		\$2,299.24	\$2,299.24	\$0.00
W0099Q		564C	T0421	1985		\$2,299.24	\$2,299.24	\$0.00
W0099Q		564C	T0421	1985		\$2,299.24	\$2,299.24	\$0.00
W0099Q		564C	T0421	1986		\$2,218.55	\$2,218.55	\$0.00
W0099Q		564C	T0421	1988		\$2,218.55	\$2,218.55	\$0.00
W0099Q		564C	T0421	1988		\$2,218.55	\$2,218.55	\$0.00
W0099Q		564C	T0421	1989		\$2,222.03	\$2,222.03	\$0.00
W0099Q		564C	T0421	1989		\$2,218.55	\$2,218.55	\$0.00
W0099Q		564C	T0421	1989		\$3,243.70	\$3,243.70	\$0.00

07/10/2000

Clarkston Washington

W0099Q		564C	T0421	1990		\$3,243.70	\$3,243.70	\$0.00
			TOTAL AIC: T0421			\$50,904.56	\$50,904.56	\$0.00
W0099Q		564C	T0603	1980		\$5,396.98	\$5,396.98	\$0.00
W0099Q		564C	T0603	1980		\$3,814.84	\$3,814.84	\$0.00
			TOTAL AIC: T0603			\$9,211.82	\$9,211.82	\$0.00
W0099Q		564C	T0767	1994		\$2,824.77	\$2,824.77	\$0.00
W0099Q		564C	T0767	1997		\$2,935.87	\$2,935.87	\$0.00
			TOTAL AIC: T0767			\$5,760.64	\$5,760.64	\$0.00
W0099Q		564C	T0870	1978		\$5,325.00	\$5,325.00	\$0.00
W0099Q		564C	T0870	1979		\$3,596.29	\$3,596.29	\$0.00
W0099Q		564C	T0870	1996		\$5,915.36	\$5,915.36	\$0.00
			TOTAL AIC: T0870			\$14,836.65	\$14,836.65	\$0.00
W0099Q		564C	T0951	1980		\$3,667.84	\$3,667.84	\$0.00
W0099Q		564C	T0951	1980		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1980		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1980		\$3,940.11	\$3,940.11	\$0.00
W0099Q		564C	T0951	1980		\$2,438.14	\$2,438.14	\$0.00
W0099Q		564C	T0951	1980		\$7,480.58	\$7,480.58	\$0.00
W0099Q		564C	T0951	1980		\$2,296.11	\$2,296.11	\$0.00
W0099Q		564C	T0951	1980		\$3,940.11	\$3,940.11	\$0.00
W0099Q		564C	T0951	1980		\$3,151.94	\$3,151.94	\$0.00
W0099Q		564C	T0951	1980		\$3,610.58	\$3,610.58	\$0.00
W0099Q		564C	T0951	1980		\$2,580.15	\$2,580.15	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1990		\$3,430.65	\$3,430.65	\$0.00
W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00

07/10/2000

Clarkston Washington

W0099Q		564C	T0951	1990		\$2,354.25	\$2,354.25	\$0.00
W0099Q		564C	T0951	1993		\$3,321.56	\$3,321.56	\$0.00
W0099Q		564C	T0951	1997		\$2,131.72	\$2,131.72	\$0.00
W0099Q		564C	T0951	1998		\$183.31	\$183.31	\$0.00
			TOTAL AIC: T0951			\$75,132.30	\$75,132.30	\$0.00
W0099Q		564C	T1043	1999		\$3,932.70	\$3,932.70	\$0.00
			TOTAL AIC: T1043			\$3,932.70	\$3,932.70	\$0.00
		TOTAL FRC: 564C				\$199,058.57	\$199,058.57	\$0.00
	TOTAL ACCOUNT: 2116 OTHER WORK EQUIP					\$199,058.57	\$199,058.57	\$0.00
W0099Q	2124 GEN PURPOSE CMPTR	361C	A1P	1995		\$5,518.86	\$5,518.86	\$0.00
W0099Q		361C	A1P	1995		\$5,518.86	\$5,518.86	\$0.00
W0099Q		361C	A1P	1995		\$5,518.86	\$5,518.86	\$0.00
W0099Q		361C	A1P	1995		\$5,518.86	\$5,518.86	\$0.00
W0099Q		361C	A1P	1995		\$5,518.86	\$5,518.86	\$0.00
W0099Q		361C	A1P	1995		\$5,518.86	\$5,518.86	\$0.00
W0099Q		361C	A1P	1995		\$5,677.56	\$5,677.56	\$0.00
W0099Q		361C	A1P	1995		\$5,677.21	\$5,677.21	\$0.00
W0099Q		361C	A1P	1995		\$2,307.90	\$2,307.90	\$0.00
W0099Q		361C	A1P	1998		\$4,734.52	\$4,734.52	\$0.00
W0099Q		361C	A1P	1998		\$2,835.82	\$2,835.82	\$0.00
W0099Q		361C	A1P	1998		\$474.58	\$474.58	\$0.00
W0099Q		361C	A1P	1998		\$1,875.00	\$1,875.00	\$0.00
W0099Q		361C	A1P	1998		\$1,240.67	\$1,240.67	\$0.00
W0099Q		361C	A1P	1998		\$1,240.67	\$1,240.67	\$0.00
W0099Q		361C	A1P	1999		\$47.34	\$12.50	\$34.84
W0099Q		361C	A1P	1999		\$53.88	\$14.23	\$39.65
W0099Q		361C	A1P	1999		\$0.94	\$0.25	\$0.69
W0099Q		361C	A1P	1999		\$1,223.56	\$323.14	\$900.42
			TOTAL AIC: A1P			\$60,502.81	\$59,527.21	\$975.60
W0099Q		361C	F13	1992		\$1,187.81	\$1,187.81	\$0.00
			TOTAL AIC: F13			\$1,187.81	\$1,187.81	\$0.00

07/10/2000

Clarkston Washington

W0099Q		361C	F1P	1989		\$1,096.50	\$1,096.50	\$0.00
W0099Q		361C	F1P	1990		\$430.28	\$430.28	\$0.00
W0099Q		361C	F1P	1998		\$482.58	\$482.58	\$0.00
W0099Q		361C	F1P	1998		\$482.58	\$482.58	\$0.00
W0099Q		361C	F1P	1999		\$240.75	\$63.58	\$177.17
			TOTAL AIC: F1P			\$2,732.69	\$2,555.52	\$177.17
		TOTAL FRC: 361C				\$64,423.31	\$63,270.54	\$1,152.77
	TOTAL ACCOUNT: 2124 GEN PURPOSE CMPTR					\$64,423.31	\$63,270.54	\$1,152.77
TOTAL LOCATION: W0099Q						\$263,481.88	\$262,329.11	\$1,152.77
W00L44	2232 CIRCUIT DIGITAL	257C		1986		\$714.96	\$605.42	\$109.54
W00L44		257C		1989		\$973.56	\$765.95	\$207.61
W00L44		257C		1990		\$5,980.90	\$4,558.42	\$1,422.48
W00L44		257C		1991		\$4,337.69	\$3,185.84	\$1,151.85
W00L44		257C		1992		\$2,902.44	\$2,040.03	\$862.41
W00L44		257C		1993		\$2,408.93	\$1,605.09	\$803.84
W00L44		257C		1994		\$9,698.38	\$6,043.68	\$3,654.70
W00L44		257C		1995		\$226,259.72	\$129,175.76	\$97,083.96
W00L44		257C		1996		\$442,052.75	\$223,443.46	\$218,609.29
W00L44		257C		1997		\$288.99	\$121.30	\$167.69
W00L44		257C		1998		\$5,559.18	\$1,672.12	\$3,887.06
W00L44		257C		1999		\$2,921.38	\$360.99	\$2,560.39
		TOTAL FRC: 257C				\$704,098.88	\$373,578.07	\$330,520.81
W00L44		357C		1993		\$612.03	\$407.80	\$204.23
W00L44		357C		1999		\$85.58	\$10.58	\$75.01
		TOTAL FRC: 357C				\$697.61	\$418.38	\$279.23
	TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL					\$704,796.49	\$373,996.44	\$330,800.05
TOTAL LOCATION: W00L44						\$704,796.49	\$373,996.44	\$330,800.05

07/10/2000

Clarkston Washington

W09486	2424 SUB CABLE MET	6C	5540	1972	550	\$12,743.50	\$8,530.17	\$4,213.33
	CABLE 2700PR 26G 2551-2850PR		TOTAL AIC: 5540		550	\$12,743.50	\$8,530.17	\$4,213.33
		TOTAL FRC: 6C			550	\$12,743.50	\$8,530.17	\$4,213.33
	TOTAL ACCOUNT: 2424 SUB CABLE MET				550	\$12,743.50	\$8,530.17	\$4,213.33
	TOTAL LOCATION: W09486				550	\$12,743.50	\$8,530.17	\$4,213.33
W09538		6C	5434	1975	579	\$3,219.24	\$2,009.58	\$1,209.66
	CABLE 0200PR 22G 0176-0250PR		TOTAL AIC: 5434		579	\$3,219.24	\$2,009.58	\$1,209.66
		TOTAL FRC: 6C			579	\$3,219.24	\$2,009.58	\$1,209.66
	TOTAL ACCOUNT: TOTAL				579	\$3,219.24	\$2,009.58	\$1,209.66
	TOTAL LOCATION: W09538				579	\$3,219.24	\$2,009.58	\$1,209.66
W09585		6C	5540	1976	532	\$12,326.44	\$7,494.51	\$4,831.93
	CABLE 2700PR 26G 2551-2850PR		TOTAL AIC: 5540		532	\$12,326.44	\$7,494.51	\$4,831.93
		TOTAL FRC: 6C			532	\$12,326.44	\$7,494.51	\$4,831.93
	TOTAL ACCOUNT: TOTAL				532	\$12,326.44	\$7,494.51	\$4,831.93
	TOTAL LOCATION: W09585				532	\$12,326.44	\$7,494.51	\$4,831.93
W09602		6C	5488	1949	585	\$3,311.10	\$2,900.46	\$410.64
	CABLE 0600PR 24G 0501-0750PR		TOTAL AIC: 5488		585	\$3,311.10	\$2,900.46	\$410.64

07/10/2000

BuyersReport_D99_CKTNWAZZ_MR.xls